Finance Act, 2005

Section 111 - Power to make rules

1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this chapter. (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: (a) the time within which the return shall be delivered or caused to be delivered to the Assessing Officer or to any other agency and the form and the manner in which such return shall be furnished under sub-section (1) or sub-section (2) of Section 98; (b) the time within which the return shall be. furnished on receipt of notice under sub-section (2) of Section 98; (c) the time within which refund shall be made under sub-section (3) of Section 99; (d) the form in which an appeal under Section 107 or Section 108 may be filed and the manner in whicn they may be verified; (e) any other matter which by this chapter is to be, or may be, prescribed. (3) Every rule made under this chapter shall be paid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.